



ROSLYN UNION FREE SCHOOL DISTRICT
FEDERAL SINGLE AUDIT REPORT

June 30, 2021

ROSLYN UNION FREE SCHOOL DISTRICT
TABLE OF CONTENTS

	<u>Page</u>
Federal Award Program Information:	
Schedule of Expenditures of Federal Awards	1
Notes to Schedule of Expenditures of Federal Awards	2
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Findings and Questioned Costs	6
<u>AUDITEE DOCUMENTS</u>	
Corrective Action Plan	8
Summary Schedule of Prior Audit Findings	9

ROSLYN UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing (CFDA) Number	Agency or Pass-through Number	Federal Expenditures
<u>United States Department of Education</u>			
Passed Through New York State, Department of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	0032-21-0446	\$ 534,260
Special Education Preschool Grants	84.173	0033-21-0446	<u>8,054</u>
Total Special Education Cluster			<u>542,314</u>
Title I Grants to Local Educational Agencies	84.010	0021-20-1630	(281)
Title I Grants to Local Educational Agencies	84.010	0021-21-1630	<u>120,487</u>
			<u>120,206</u>
English Language Acquisition State Grants	84.365	0149-20-1630	1,900
English Language Acquisition State Grants	84.365	0293-21-1630	<u>5,926</u>
			<u>7,826</u>
Supporting Effective Instruction State Grants	84.367	0147-20-1630	1,660
Supporting Effective Instruction State Grants	84.367	0147-21-1630	<u>41,120</u>
			<u>42,780</u>
Student Support and Academic Enrichment Program	84.424	0204-21-1630	<u>9,380</u>
Education Stabilization Fund (ESF)			
COVID-19: Governor's Emergency Education Relief (GEER) Fund	84.425C	5895-21-1630	19,428
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	5890-21-1630	<u>114,629</u>
			<u>134,057</u>
Total Department of Education			<u>856,563</u>
<u>United States Department of Agriculture</u>			
Passed Through New York State, Department of Education:			
Child Nutrition Cluster			
Non-Cash Assistance (food distribution)			
National School Lunch Program	10.555	N/A	<u>46,104</u>
Cash Assistance			
COVID-19: School Breakfast Program (SSO)	10.553	N/A	863
COVID-19: National School Lunch Program (SSO)	10.555	N/A	4,338
COVID-19: Summer Food Service Program (SFSP)	10.559	N/A	<u>304,013</u>
			<u>309,214</u>
Total Child Nutrition Cluster			<u>355,318</u>
Total Department of Agriculture			<u>355,318</u>
Total Federal Awards Expended			<u>\$ 1,211,881</u>

ROSLYN UNION FREE SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Roslyn Union Free School District (District) under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Roslyn Union Free School District, it is not intended to and does not present the financial position and changes in net position of the Roslyn Union Free School District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made to amounts reported as expenditures in prior years.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

Pass-through numbers are presented where available.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

Non-cash assistance is reported in the schedule at the fair market value of commodities received, which is provided by New York State under the National School Lunch Program.

3. INDIRECT COSTS

The Roslyn Union Free School District did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

4. SUBRECIPIENTS

No amounts were provided to subrecipients.

5. OTHER DISCLOSURES

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by the District's casualty insurance policies.

There were no loans or loan guarantees outstanding at year-end.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education
Roslyn Union Free School District
Roslyn, New York

Report on Compliance for Each Major Federal Program

We have audited the Roslyn Union Free School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Roslyn Union Free School District's major federal programs for the year ended June 30, 2021. The Roslyn Union Free School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Roslyn Union Free School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of Title 2 *U.S. Code of Federal Regulation* Part 200, *Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Roslyn Union Free School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Roslyn Union Free School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Roslyn Union Free School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Roslyn Union Free School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Roslyn Union Free School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Roslyn Union Free School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

Roslyn Union Free School District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Roslyn Union Free School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the Roslyn Union Free School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Roslyn Union Free School District's basic financial statements. We issued our report thereon dated October 22, 2021, which contained unmodified opinions on those financial statements, except for a qualified opinion on the extraclassroom activities fund based on a scope limitation. The records of the extraclassroom activities fund of the Roslyn Union Free School District were not sufficient to permit the application of adequate auditing procedures to indicate whether all receipts were recorded. This fund accounts for the activities of student clubs, which do not contain any federal awards. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and

other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

May 13, 2022

*(except for our report on the Schedule of Expenditures of Federal Awards,
for which the date is October 22, 2021)*

ROSLYN UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021
(Continued)

Criteria: Salaries and wages charged to federal awards must be supported by documentation prescribed by the Uniform Guidance at Subpart E, 2 CFR 200.430.

Condition: Subpart E, 2 CFR 200.430 of the Uniform Guidance requires that charges to “Federal awards for salaries and wages must be based on records that accurately reflect the work performed”. The documentation should support the distribution of the employee’s compensation among specific activities if the employee works on more than one Federal award, or a Federal award and non-Federal award. The preparation of personnel activity reports (PARs) or periodic certifications or the equivalent is the most effective way to comply with this requirement. During the current year, the District did not prepare the periodic certification equivalent correctly, to comply with Subpart E, 2 CFR 200.430, for the one salaried employee whose wages were charged to this federal award.

Cause: The staff that were responsible for maintaining records that accurately reflect the work performed, as described in Subpart E, 2 CFR 200.430, to support salaries charged to Federal awards did not support the distribution of the employee’s compensation among specific activities if the employee works on more than one Federal award, or a Federal award and non-Federal award.

Potential Effect: Noncompliance could result in the incorrect amount for services rendered being charged to the Federal award.

Questioned Costs: None reported.

Repeat Finding: This is not a repeat finding from a previous year audit.

Recommendation: The District should prepare the appropriate documentation to support salaries and wages determined by services performed that are charged to Federal awards in accordance with the requirements of the Uniform Guidance at Subpart E, 2 CFR 200.430.

Views of Responsible Officials of Auditee: The District will adopt procedures to ensure appropriate documentation will be prepared to comply with Subpart E, 2 CFR 200.430.



PUBLIC SCHOOLS

300 Harbor Hill Rd, Box 367, Roslyn, NY 11576 516-801-5030 Fax 516-801-5037 www.roslynschools.org

Allison Brown
Superintendent of Schools

Susan Warren
Assistant Superintendent for
Business & Administration

CORRECTIVE ACTION PLAN For the Year Ended June 30, 2021

Significant Deficiency

2021-001. Allowable Costs/Cost Principles

Special Education Cluster

Special Education Grants to States
Special Education Preschool Grants

Assistance Listing (CFDA) No. 84.027
Assistance Listing (CFDA) No. 84.173

Condition: Subpart E, 2 CFR 200.430 of the Uniform Guidance requires that charges to “Federal awards for salaries and wages must be based on records that accurately reflect the work performed”. The documentation should support the distribution of the employee’s compensation among specific activities if the employee works on more than one Federal award, or a Federal award and non-Federal award. The preparation of personnel activity reports (PARs) or periodic certifications or the equivalent is the most effective way to comply with this requirement. During the current year, the District did not prepare periodic certification equivalents correctly, to comply with Subpart E, 2 CFR 200.430 for the one salaried employee whose wages were charged to this federal award.

Planned Corrective Action: The District will adopt procedures to ensure appropriate documentation will be prepared to comply with Subpart E, 2 CFR 200.430.

Responsible Contact Person: Susan Warren, Assistant Superintendent for Business and Administration.

Anticipated Completion Date: June 30, 2022.

Contact Information:

Mrs. Susan Warren, Assistant Superintendent for Business and Administration
Roslyn Union Free School District
300 Harbor Hill Road
Roslyn, New York 11576

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2021

Significant Deficiencies

2020-001. Cash Management

Department of Agriculture, Passed-through New York State, Department of Education:

Child Nutrition Cluster

COVID-19: School Breakfast Program

Assistance Listing (CFDA) No. 10.553

COVID-19: National School Lunch Program

Assistance Listing (CFDA) No. 10.555

Condition: During the COVID-19 pandemic, the District provided meals free of charge to eligible families within the District. The District was responsible for tracking the free meals distributed to support the federal and state claims reimbursement made for these meals during the pandemic (March 16, 2020 through June 30, 2020). We noted that the District complied with meal distribution requirements, and the tracking of total meals distributed, however, the number of meals claimed for reimbursement from the State for breakfast and lunch was not accurate.

Recommendation: We recommend that the District review the existing process in place for the compiling of and review of the monthly meals distributed summary information to the underlying daily meals counts maintained for each building, to ensure all information reported on the monthly claims submissions is accurate. The District should also complete its reconciliation of the meals served differences for the March 16, 2020 through June 30, 2020 period and determine whether they are due additional monies for federal and state claim reimbursements or if monies are due to the State.

Current Status: The District updated their process and controls for compiling of and review of the monthly meals distributed summary information to the underlying daily meal counts to ensure all information reported on the monthly claims submissions are accurate. Additionally, the District also completed its reconciliation of the meals served differences for the period above. No similar findings were noted in the June 30, 2021 audit.

2020-002. Special Tests/Income Verification

Department of Agriculture, Passed-through New York State, Department of Education:

Child Nutrition Cluster

COVID-19: School Breakfast Program

Assistance Listing (CFDA) No. 10.553

COVID-19: National School Lunch Program

Assistance Listing (CFDA) No. 10.555

Condition: The District determined that the sample size for verification and approved applications for the school year 2019-20 was two. Based on our review of the income documentation submitted for these two households, we noted that one of the verifications revealed eligibility for reduced price meals was not changed as a result of the household not responding to the request for income information.

Recommendation: Due to the COVID-19 pandemic, the State made a decision to establish the provision of free meals to all students during the pandemic. The District was informed by the State that they would be required to perform income verifications for fiscal 2020-21. A secondary review for income verifications will be required for fiscal 20-21. We recommend the District evaluate the one change in classification in 2019-20 to determine the necessary reporting and monetary adjustments. We also recommend that the District implement the additional controls necessary for prospective changes to the point of sale system which may result from the annual verification process.

Current Status: As a result of the revised guidance from the State regarding the income verification requirement, the District prepared the income verification for fiscal 2020-21 as required. In addition, the District implemented the additional controls necessary for prospective changes to the point of sale system for the annual income verification process.

Sincerely,

A handwritten signature in blue ink, appearing to read 'S. Warren', is written over a horizontal line.

Susan Warren